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REMARKS:

<input type="checkbox"/> Urgent	<input type="checkbox"/> For your review	<input type="checkbox"/> Reply ASAP	<input type="checkbox"/> Please comment
Applicant: James L. Ycager et al.	Application: 10/656,906	Filing Date: 09-05-2003	
Confirmation No: 9093	Art Unit: 1614	Examiner: Donna A. Jagoe	

Title: METHODS OF TREATMENT OF MALE ERECTILE DYSFUNCTION

Attached are the following :

1. Change of Power of Attorney and Correspondence Address PTO/SB/80 (1 page)
2. Statement under 37 CFR 3.73(b) PTO/SB/96 (1 page)

I hereby certify that this correspondence is being transmitted to 571-273-8300 on March 29, 2006.


Roger P. Zimmerman (Reg. No. 38,670)

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PTO/SB/80 (01-06)

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POWER OF ATTORNEY TO PROSECUTE APPLICATIONS BEFORE THE USPTO

I hereby revoke all previous powers of attorney given in the application identified in the attached statement under 37 CFR 3.73(b).

I hereby appoint:



Practitioners associated with the Customer Number:

28534

OR



Practitioner(s) named below (if more than ten patent practitioners are to be named, then a customer number must be used):

Name	Registration Number	Name	Registration Number

as attorney(s) or agent(s) to represent the undersigned before the United States Patent and Trademark Office (USPTO) in connection with any and all patent applications assigned only to the undersigned according to the USPTO assignment records or assignment documents attached to this form in accordance with 37 CFR 3.73(b).

Please change the correspondence address for the application identified in the attached statement under 37 CFR 3.73(b) to:



The address associated with Customer Number:

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OR

<input type="checkbox"/> Firm or Individual Name			
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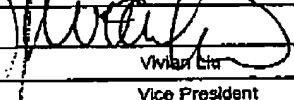
Assignee Name and Address:

NexMed Holdings, Inc.
350 Corporate Boulevard
Robbinsville, NJ 08691

A copy of this form, together with a statement under 37 CFR 3.73(b) (Form PTO/SB/96 or equivalent) is required to be filed in each application in which this form is used. The statement under 37 CFR 3.73(b) may be completed by one of the practitioners appointed in this form if the appointed practitioner is authorized to act on behalf of the assignee, and must identify the application in which this Power of Attorney is to be filed.

SIGNATURE of Assignee of Record

The individual whose signature and title is supplied below is authorized to act on behalf of the assignee

Signature		Date	3/29/06
Name	Vivian C. Liu	Telephone	(609) 208-1523
Title	Vice President		

This collection of information is required by 37 CFR 1.31, 1.32 and 1.33. The information is required to obtain or retain a benefit by the public which is to file (and by the USPTO to process) an application. Confidentiality is governed by 35 U.S.C. 122 and 37 CFR 1.11 and 1.14. This collection is estimated to take 3 minutes to complete, including gathering, preparing, and submitting the completed application form to the USPTO. Time will vary depending upon the individual case. Any comments on the amount of time you require to complete this form and/or suggestions for reducing this burden, should be sent to the Chief Information Officer, U.S. Patent and Trademark Office, U.S. Department of Commerce, P.O. Box 1450, Alexandria, VA 22313-1450. DO NOT SEND FEES OR COMPLETED FORMS TO THIS ADDRESS. SEND TO: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

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STATEMENT UNDER 37 CFR 3.73(b)Applicant/Patent Owner: NexMed Holdings, Inc.Application No./Patent No.: 10/656,906 Filed/Issue Date: 9/5/2003Entitled: Methods of Treatment of Male Erectile Dysfunction

NexMed Holdings, Inc. a corporation
 (Name of Assignee) (Type of Assignee, e.g., corporation, partnership, university, government agency, etc.)

states that it is:

- the assignee of the entire right, title, and interest; or
- an assignee of less than the entire right, title and interest.
The extent (by percentage) of its ownership interest is _____ %

in the patent application/patent identified above by virtue of either:

A. An assignment from the inventor(s) of the patent application/patent identified above. The assignment was recorded in the United States Patent and Trademark Office at Reel 014991, Frame 0091, or for which a copy thereof is attached.

OR

B. A chain of title from the inventor(s), of the patent application/patent identified above, to the current assignee as shown below:

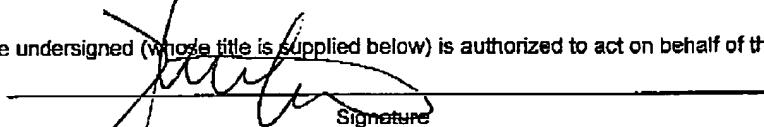
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Additional documents in the chain of title are listed on a supplemental sheet.

Copies of assignments or other documents in the chain of title are attached.

[NOTE: A separate copy (i.e., a true copy of the original assignment document(s)) must be submitted to Assignment Division in accordance with 37 CFR Part 3, if the assignment is to be recorded in the records of the USPTO. See MPEP 302.08]

The undersigned (whose title is supplied below) is authorized to act on behalf of the assignee.



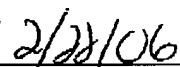
Signature

Vivian Liu

Printed or Typed Name

Vice President

Title



Date

(609) 208-1623

Telephone Number

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